

41st ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Ramkota Convention Center
Pierre, South Dakota
May 18, 19 and 20, 2015

Tentative Agenda

May 18, 2015

- 12:15 p.m. Workshop Registration
- 1:00 p.m. The **Department of Education** will discuss information relevant to your audit work and provide an update from the 2015 Legislative Session.
- 2:30 p.m. The **South Dakota Retirement System** will discuss how the GASB 68 pension reforms will impact your local government audits.
- 3:30 p.m. The **Department of Legislative Audit** will discuss GASB 68, audit review observations and other current topics.

May 19, 2015

Breakfast (7:15 a.m.) and lunch will be provided

- 8:00 a.m. **Governmental Auditing Topics**
to 5:00 p.m.
- For the last 20 years **Brian Schebler** has been McGladrey's National Director of Public Sector Services. He is responsible for the firm's government, nonprofit, health care, and compliance auditing approaches, manuals, and tools. Brian provides technical support to client service professionals and is involved with the design and presentation of internal and external professional education courses. For the last 15 years, Brian has been actively monitoring and participating in the government and nonprofit industry and compliance audit standard setting process on behalf of the firm and profession. Brian will cover the following topics:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (referred to as the new Office of Management and Budget (OMB) Super Circular)
- Auditing Federal Awards at smaller governments
- Grant vs. contract expenditures
- Common mistakes
- The Federal Clearinghouse
- OMB Circular A-133 Compliance Supplement
- 2015 Yellow Book revisions
- Data Collection Form

May 20, 2015

Breakfast (7:15 a.m.) and lunch will be provided

8:00 a.m.
to 5:00 p.m.

Fraud and Internal Control Related Topics

Allen Brown is a graduate of the University of Louisiana at Monroe and is a CPA and CFE. Allen, now retired, was Assistant Legislative Auditor for the Louisiana Legislative Auditor's Office. In this position, he oversaw investigations and matters related to local government audits. Allen spent 21 years with the Legislative Auditor's Office and has participated in over 250 investigative audits.

Allen will spend the day discussing why financial statement audits fail to find fraud. The day will include fraud schemes that have occurred and the auditor held the fraud in their hands and did not see it.

Note: Please remember to bring a jacket as the meeting room is usually cold. The hotel has told us the older cooling system is hard to regulate.